5

10

15

20

## ABSTRACT

## A COMPUTER APPARATUS FOR MONITORING AND UPDATING ACCOUNTANCY RECORDS

computer network is provided comprising a plurality of computers (1,2) and a server (4) connected via a communications network (3). Each of the plurality of computers (1,2) contains an accountancy system (5) for storing records indicative of mutual obligations between The plurality of computers (1,2) also each companies. contain the invoice processing module (9) for monitoring the amendment of records within the accountancy system (5). Whenever an amendment is made to the records of the accountancy system (5) the invoice processing module (9) causes a message to be generated that is sent via the communication network (3) and the server (4) to a selected one of the other computers of the plurality of computers (1,2) associated with a company to which the mutual obligation of the record relates. On receipt of a message an invoice processing module (9) of that computer causes the accountancy system (5) within that computer to be updated to reflect the change of the mutual obligation.

## Refers to Figure 1